

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Tuesday 10th September, 2019

No. 429

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 12/2019-State Tax (Rate)

Date: 31st July, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.1/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, -

(a) in Schedule I - 2.5%,-

(i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"234B	8504	Charger or charging station for electrically operated vehicles";
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(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation</i> .-For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.";
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(b) in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;

- (c) in Schedule III - 9%, against serial number 375, in the entry in column (3), after the word "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall come into force on the 1st August, 2019.

Manoj Rai
Additional Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.